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Wyoming School Funding Model Recalibration: Examination and Analysis of Wyoming's Current Legislative Funding Model

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Overview

- Brief Review of Work Plan
- Comparison of Current Legislative Model to Other Adequacy Studies
- How Other States Address Uncontrollable Costs

Work Plan Overview

1. Reviewing Current Educational Program and Legislative Funding Model
2. Implementing Alternative Approaches
 - a. Professional Judgment Study
 - b. Modified Successful Schools Study
3. Conducting Additional Studies
 - a. Increasing Efficiencies for Special Education, Transportation, and Gifted and Talented Programs
 - b. Efficiency and Cost-Effectiveness of Consolidating Select Wyoming School Districts
4. Reconciling the Results of All Studies to Create and Model Final Recommendations
5. Ongoing Management, Collaboration and Stakeholder Engagement

Comparing Wyoming's Legislative Model to Recent Adequacy Study Recommendations

- As part of its review of the current Legislative Funding Model, APA compared major provisions of the model to recommendations from 37 adequacy studies conducted between 2003 and 2014
 - Since most states do not have cost based systems, APA examined other costing out studies
 - This list excludes Wyoming's recalibrations in 2005 and 2010 because the Legislative Model is significantly based on these EB studies
- Of these, the primary method used was:
 - 22 studies: professional judgment (PJ)
 - 13 studies: evidence-based (EB)
 - 2 studies: success schools/districts (SSD)
- 20 studies supplemented the primary method with one or more additional approaches

Comparing Wyoming's Legislative Funding Model to Recent Adequacy Study Recommendations

- Studies were conducted in 24 different states
- 10 states had multiple studies – up to four studies
- 6 studies were conducted as a result of lawsuits or court rulings, others were required by legislation or undertaken due to state agency initiatives, stakeholder interest, or periodic recalibrations

Comparing Wyoming's Legislative Funding Model to Recent Adequacy Study Recommendations

- To improve comparability of the report recommendations:
 - Used standardized estimated 2017 state average salaries reported by the NEA for teachers and aides
 - Adjusted for differences in cost of living across states using the NCES 2014 CWI
 - Where appropriate, adjusted for inflation using the Bureau of Labor Statistics' CPI-U

NEA Research. (2017). *Rankings of the States 2016 and Estimates of School Statistics 2017*. Washington, DC: Author
NCES State CWI 1997-2014, http://bush.tamu.edu/research/faculty/Taylor_CWI/

Comparing Wyoming's Legislative Funding Model to Recent Adequacy Study Recommendations

- Comparisons were made for the following funding model components:

Class size	Instructional Coaches
Elective teachers	Gifted & Talented
At-risk staffing	Professional Development
Pupil support staffing	Instructional Materials
ELL	Technology
Special education	Assessments

- Tables generally show regional states, but also contain averages for all states and mode for all states

Class Size

- 32 studies included a specific recommendation
 - 10 studies determined FTE on a per prototypical school basis
 - 13 EB studies recommended specific student-teacher ratios by grade level
 - 4 non-EB studies also recommended specific student-teacher ratios by grade level
 - 5 studies determined FTE on a per 1,000 students basis

Comparison of Class Sizes

Study	ES K-3	ES 4-5	Average ES K-5	MS	HS
WY Legislative Model	16	16	16	21	21
ND 2008 & 2014 EB	15	25	20	25	25
CO 2006 PJ	14	14	14	17	15
MT 2007 PJ	14	14	14	20	14
NV 2006 PJ	17	17	17	25	19
SD 2006 PJ	16	16	16	18	14
Average of All Studies	16	20	18	22	21
Mode of All Studies	15	25	20	25	25

Elective Teachers

- 28 studies included a specific recommendation
 - 15 studies determined FTE as percentage of core teachers
 - 10 studies determined FTE on a per prototypical school basis
 - 3 studies determined FTE on a per 1,000 students basis
- 13 EB studies determined FTE on a percentage of core teachers basis
 - 10 studies recommended 20% for elementary and middle school; 33% for high school
 - 3 studies recommended 20% for all school levels

Comparison of Elective Teachers as Percentage of Core Teachers

Study	ES	MS	HS
WY Legislative Model	20%	33%	33%
ND 2008 & 2014 EB	20%	20%	33%
CO 2006 PJ	22%	33%	37%
MT 2007 PJ	32%	48%	9%
NV 2006 PJ	14%	20%	In core
SD 2006 PJ	29%	23%	In core
Average of All Studies	18%	21%	21%
Mode of All Studies	20%	20%	33%

At-Risk Staff

- 24 studies included a specific recommendation
 - 10 EB studies determined FTE on a per number of low income students basis (generating tutors, pupil support staff, extended day and summer school staff similar to WY Legislative Model)
 - 3 other studies also generated FTE on a per number of low income students basis
 - 6 studies determined FTE on a per prototypical school basis
 - 5 studies determined funding amount using at-risk weights

Comparison of At-Risk Staff Funding Per Pupil

Study	ES	MS	HS
WY Legislative Model	\$1,760	\$1,760	\$1,760
CO 2006 PJ	\$522	\$984	\$1,275
MT 2007 PJ	\$4,810	\$7,509	\$7,273
NV 2006 PJ	\$1,037	\$690	\$375
SD 2006 PJ	\$3,450	\$2,876	\$674
Average of All Studies	\$2,163	\$2,221	\$1,991

Pupil Support Staff

- 31 studies included a specific recommendation
 - 14 studies determined FTE on a per prototypical school basis
 - 13 EB studies determined FTE per number of low income students: 10 with 1 FTE/100 low income students; both ND studies with 1 FTE/125 low income students; TX with 1 counselor per prototypical school and 1 FTE nurse/750 students
 - 3 studies used different ratios of staff/low income students (MN '04, '06 & MT '07)
 - 1 study determined FTE on a per 1,000 students basis (CT: 1 per 1,000 students)

Comparison of Pupil Support Staff Funding Per Pupil

Study	ES	MS	HS
WY Legislative Model	\$238	\$238	\$238
ND 2008 EB	\$119	\$206	\$206
CO 2006 PJ	\$616	\$779	\$682
MT 2007 PJ	\$522	\$726	\$562
NV 2006 PJ	\$230	\$260	\$252
SD 2006 PJ	\$178	\$276	\$208
Average of All Studies	\$452	\$458	\$419

ELL

- Wyoming: 1 FTE ELL teacher per 100 ELL students. Plus ELLs included in at-risk count and generate at-risk resources (tutors, pupil support, extended day, summer school)
- 13 EB studies: all same or similar to Wyoming except AZ and AR allocate 0.4 FTE/100 ELLs for ELL teachers
- 15 studies using the PJ method recommended ELL staffing rates that were converted to weights or dollar amounts per ELL student
- 9 studies did not provide an estimate for ELL funding
- Staffing recommendations varied by school size, ELL concentrations and PJ panel recommendations. Varied from .1 FTE teacher in TN to 3.8 to 7.8 FTE in NV, depending on school level

Range of ELL Provisions

Study	Elem	Middle	High
DC 2013 PJ	2 teachers, 0.4 pupil support, 0.1 coordinator	2.8 teachers, 0.5 pupil support, 0.1 coordinator	4.7 teachers, 0.6 pupil support, 0.2 coordinator
KY 2003 PJ	1 teacher/15 ELLs all levels		
MT 2007 PJ	0.5 teachers, 2 aides	0.3 teachers, 1 aide	0.3 teachers, 1 aide
NV 2006 PJ	2 teachers, 1 aides, 0.3 IF, 0.5 parent liaison	2 teachers, 3 aides, 0.3 IF, 0.5 parent liaison	4 teachers, 3 aides, 0.3 IF, 0.5 parent liaison
TN 2004 PJ	0.1 teacher/prototypical school all levels		

ELL

- Comparison of Revenues per ELL Student:

Study	Weight	Elem	Middle	High
WY Legislative Model	.30	\$2,053	\$2,053	\$2,053
CO 2003 & 2006 PJ	.51	\$3,872	\$3,469	\$4,913
CO 2013 PJ	.47	\$3,868	\$3,868	\$3,868
CT 2005 PJ	.76	\$8,824	\$8,824	\$8,824
MT 2007 PJ	.71	\$9,874	\$8,342	\$4,634
ND 2014 EB	.27	\$2,608	\$2,608	\$2,608
SD 2006 PJ	.39	\$3,723	\$3,723	\$3,723

Special Education

- Wyoming: Reimburses 100% of approved expenses – totals \$238.7 million in expenditures for 2017-18
- 13 studies using EB method recommend census funding approach for mild/moderate disabilities, e.g. apply standard, usually statewide average, incidence rate to all schools
 - Funds 1.0 FTE teacher and 1.0 FTE aide for every 150 students enrolled in the school
 - State provides 100% reimbursement of costs of low-incidence/high-cost students
- 13 of the remaining studies recommend using student weights
- Others roll special education into larger at-risk formula or specify a dollar amount per student with disabilities

Studies Recommending Special Education Weights

State	Year	Special Education Weight
Wyoming	Legislative Model	1.64
Colorado	2003	1.15
Colorado	2006	1.15
Colorado	2011	1.49
Colorado	2013	1.49
Connecticut	2005	1.29
D.C.	2013	1.09
Kentucky	2004	1.23
Minnesota	2006	1.00
Montana	2007	1.06
Nevada	2006	1.10
Pennsylvania	2007	1.30
South Dakota	2006	1.40
Tennessee	2004	0.84

Comparison of Special Education Revenue per Student with Disabilities

Study	Weight	Amount
WY Legislative Model	1.64	\$18,603
CO 2013 PJ	1.49	\$12,262
CT 2005 PJ	1.29	\$14,978
MT 2007 PJ	1.06	\$12,344
SD 2006 PJ	1.40	\$12,835

Instructional Coaches

- 20 studies included a specific recommendation, typically on a per school or per number of students basis
- 13 EB studies recommended between 0.5 FTE to 2.25 FTE per prototypical school – per 100 students ranged from 0.35 FTE (WI ES) to 0.51 FTE (ND '08 ES)
- Per 100 student FTEs ranged from 0.13 FTE ES, 0.09 FTE MS and 0.13 FTE HS (all KY '04) to 0.51 FTE ES (ND '08), 0.51 FTE MS (ND '08), and 0.50 FTE HS (multiple studies)

Comparison of Instructional Coaches FTE per 100 Pupil Students

Study	ES	MS	HS
WY Legislative Model*	0.28	0.26	0.26
ND 2008 EB	0.51	0.51	0.50
CO 2013 PJ	0.24	0.20	0.20
NV 2006 PJ	0.50	0.40	0.32
Average of All Studies	0.40	0.39	0.38
Mode of All Studies	0.50	0.50	0.50

*Wyoming's instructional coaches allocation is currently scheduled to change to .16 per 100 student for ES and .14 per 100 students for MS and HS per change enacted during the 2017 General Session.

Gifted and Talented

- 14 studies included a specific recommendation
 - Three studies recommended teacher FTEs per prototypical school
 - 9 studies recommended a dollar amount per pupil
 - 1 study (MT '05) recommended a dollar amount per participant (\$487)
 - 1 study (NJ '06) recommended combination of FTEs and dollar amount per participant (0.20 FTE + \$50)

Comparison of Gifted & Talented Dollars per Pupil

Study	Amount Per Pupil
WY Legislative Model	\$40.29
IL, ME, NJ, ND (2), OH, TX, WI - EB	\$25
KY 2004 PJ	\$15
Average of All Studies	\$24
Mode of All Studies	\$25

Professional Development

- 28 studies included a specific recommendation
 - 4 studies recommended a dollar amount per pupil
 - 6 studies recommended a dollar amount per teacher or building
 - 12 EB studies recommended instructional facilitator, PD days and per pupil dollar amount (4 at \$50/pupil, 8 at \$100/pupil)
 - 4 PJ studies recommended PD days and per pupil dollar amount
 - 2 PJ studies recommended PD days only (KY '04 & CA '07)
- Per pupil amounts ranged from \$50 at all school levels (NJ '06 & KY '03) to \$275 at all school levels (all CT)

Comparison of Professional Development Dollars

Study	ES	MS	HS
WY Legislative Model (Per ADM + 10 PD days)	\$125.90	\$125.90	\$125.90
ND 2008 & 2014 EB (Per pupil + 10 PD days)	\$100	\$100	\$100
CO 2013 PJ (Per pupil + 6 PD days)	\$200	\$200	\$200
MT 2007 PJ (Per teacher + \$1,000 per aide)	\$2,000	\$2,000	\$2,000
NV 2006 PJ (Per teacher + 5 PD days)	\$500	\$500	\$500
SD 2006 PJ (Per teacher)	\$1,000	\$1,000	\$1,000
Mode of All Studies (Per pupil)	\$100	\$100	\$100

Instructional Materials

- 27 studies included a specific recommendation, all dollars per pupil
- Amounts ranged from \$140 ES & MS and \$160 HS to \$400 ES, \$450 MS and \$600 HS
- 14 EB studies recommended between \$140 and \$250 for ES & MS and between \$160 and \$250 for HS
- Remaining studies were either PJ or successful school district (SSD) approaches

Comparison of Instructional Materials Dollars per Pupil

Study	ES	MS	HS
WY Legislative Model	\$191.37	\$191.37	\$191.37
NJ, ND 2014, TX, WA, WI – EB	\$140	\$140	\$175
CO 2013 PJ	\$225	\$250	\$310
MT 2007 PJ	\$350	\$375	\$450
NV 2006 PJ	\$250	\$300	\$450
Average of All Studies	\$224	\$245	\$286
Mode of All Studies	\$250	\$250	\$250

Technology

- 29 studies included a specific recommendation
 - 20 studies recommended a dollar amount per pupil
 - 7 studies recommended tech FTEs + per pupil dollar amount
 - 1 study recommended tech FTEs only (TN)
 - 1 study recommended tech FTEs + minimum number of computers per school (CA)
- Per pupil amounts ranged from \$119 ES, \$156 MS and \$134 HS (all CT) to \$407 ES, \$300 MS and \$479 HS (all SD)
- 12 EB studies recommended \$250 per pupil for all school levels

Comparison of Technology Dollars per Pupil

Study	ES	MS	HS
WY Legislative Model	\$250	\$250	\$250
ND 2008 & 2014 EB	\$250	\$250	\$250
CO 2013 PJ	\$232	\$319	\$339
MT 2007 PJ	\$235	\$266	\$274
NV 2006 PJ (also includes 1 FTE/school)	\$175	\$175	\$177
SD 2006 PJ	\$407	\$330	\$479
Average of All Studies	\$250	\$265	\$275
Mode of All Studies	\$250	\$250	\$250

Assessments

- 18 studies included a specific recommendation, all on a per pupil or per school basis
- 5 EB studies recommended \$25 per pupil, 1 (ND '14) recommends \$30, 1 (ME) \$170 K-8 and \$205 9-12 (including instructional materials)
- 1 study (SD) recommended \$2,000 per school all levels. On a per pupil basis, equals \$10.42 ES, \$10.36 MS and \$7.81 HS
- Per pupil amounts ranged from \$12 all levels (CT) to \$50 all school levels (MT '05)

Comparison of Assessment Dollars per Pupil

Study	ES	MS	HS
WY Legislative Model	\$25	\$25	\$25
ND 2008 & 2014 EB	\$25/\$30	\$25/\$30	\$25/\$30
CO 2013 PJ	\$25	\$25	\$25
MT 2005 PJ	\$50	\$50	\$50
NV 2006 PJ	\$175	\$175	\$177
SD 2006 PJ	\$10.42	\$10.36	\$7.81
Average of All Studies	\$26	\$26	\$28
Mode of All Studies	\$25	\$25	\$25

Conclusions

- Caution must be used when comparing recommendations for discrete elements of a comprehensive funding system. In some cases, studies which may be low in one element may compensate with additional resources in others, such as class size or the number of pupil support staff.
- With that caveat, Wyoming's current Legislative Model, in general is:
 - Comparable to the recommendations of the other EB studies
 - Comparable to all other studies for class size, elective teachers, professional development, technology, and assessments
 - Higher, on average, in the areas of special education support and gifted and talented funding (per pupil amounts only)
 - Lower, on average, in the areas of at-risk funding, pupil support, ELL, instructional coaches/instructional facilitators, and instructional materials

The Impacts of “Uncontrollable Costs”

- Small/Isolated School Adjustments
- External Cost Adjustments (Inflation)
- Transportation or Maintenance for Isolated Pupils
- Cost of Lost Students
- Regional Cost Adjustments

Small School/District Adjustment

- Some states have adjusted their school funding formulas to take into account the size of a district. States have made these adjustments to their funding formulas because research has shown that small schools/districts tend to face higher costs.
- There are several reasons why small districts tend to face higher per pupil costs but most center on the fact that larger districts can take advantage of **economies of scale** and small districts cannot. Some states provide additional funding to all of their small districts.

Small School Research

- There is consensus in the academic research that small schools/districts have a higher cost of delivering educational services to their students
- However, there is little consensus in this research about the “...ideal student enrollment to minimize cost per student or maximize student achievement”
 - Different studies point to different small school thresholds ranging from 300 to 1,000 students

Small School/District State Funding Policies

- APA reviewed all fifty state school funding formulas and found that **34 states** currently provide additional funding for either small schools or small school districts
 - 16 states provide additional funding to all small schools/districts
 - 16 provide additional funding only to schools/districts that are both small and isolated
 - Two states have funding programs for both small and isolated schools/districts

Small School/District Funding

- **Six states** provide additional funding only to small schools
 - Size ranges from 1,022 students (Alaska) to 100 students (Vermont and Washington)
- **Ten states** provide additional funding only to small districts
 - 7,500 students (Louisiana) to 300 students (Washington)
- **Two states** provide additional funding to both small schools and to small districts

Isolated School Funding

- **9 states** provide additional funding to isolated schools
- **6 states** provide additional funding to isolated districts
- **3 states** provide additional funding to both isolated schools and districts

External Cost Adjustments

- States place inflation adjustments (External Cost Adjustments) in their school formula to ensure that state funding keeps pace with inflation
- APA found that **9 states** – in addition to Wyoming – currently have an inflation adjustment for part or all of their school funding formula

External Cost Adjustments

State	Initiated By	Established In
Arizona	Voter initiative	State constitution
California	Voter initiative	State constitution
Colorado	Voter initiative	State constitution
Illinois	Legislative action	State legislation
Kansas	Legislative action due to a court ruling	State legislation (Starting in FY 2018-19)
Maryland	Legislative action	State legislation
Massachusetts	Legislative action	State legislation
Oregon	Voter initiative	State legislation
Washington	Voter initiative	State legislation

State Inflation Adjustments

State	Inflation Measure
Arizona	2% or the change in the Gross Domestic Product price deflator, whichever is higher
California	Either a share of state General Fund revenue (about 40%) or student attendance and California per capita personal income
Colorado	Consumer price index for Denver-Boulder
Illinois	Not Defined
Kansas	Consumer price index for all urban consumers for the Midwest
Maryland	The lesser of the Consumer Price Index for the Baltimore-Washington region, the implicit price deflator for state and local governments, or 5%
Massachusetts	The implicit price deflator for state and local government purchases or 4.5%, whichever is higher
Oregon	The Consumer Price Index for All Urban Consumers of the Portland, Oregon
Washington	Implicit Price Deflator

Transportation or Maintenance for Isolated Pupils

- Some students are located in such remote or isolated areas of a state that it is more efficient to reimburse their families for the cost of transporting them to/from school than to provide them with traditional transportation services
- The state of Wyoming provides families of non-special education students with a payment in lieu of transportation when the family resides in an isolated location and can prove that living in that location is necessary for the family's financial well-being
- APA found 6 other states that provide qualified families with reimbursements for travel expenses

Transportation or Maintenance for Isolated Pupils

	Eligibility Requirements
Idaho	Must live more than 1.5 miles from bus stop/school
Nebraska	Must live more than 4 miles from school
Ohio	If a district determines that it is impractical to transport the pupil under their current transportation system
South Dakota	Must live 5 miles or more from the school
Utah	As long as it is more efficient than providing traditional school transportation
Wyoming	The family resides in an isolated location and can prove that living in that location is necessary for the family's financial well being

Transportation or Maintenance for Isolated Pupils

	Reimbursement	Rate
Idaho	All miles on approved route	Up to \$10 per vehicle each year, plus the IRS allowable mileage rate
Nebraska	Travel in excess of 3 miles each way	IRS allowable mileage rate
Ohio	Flat rate	If the district chooses to make use of this system it must pay parents at least \$250 for the full year but not more than the average cost of transportation (\$924.47 in FY 2016-17)
South Dakota	Travel in excess of 5 miles each way	IRS allowable mileage rate
Utah	Full mileage to either the school or the nearest bus stop whichever is shorter	At least 35 cents per mile but not more than the IRS allowable mileage rate
Wyoming	Travel in excess of 2 miles each way	IRS allowable mileage rate

Housing/Lodging Costs for Isolated Students

- The state of Wyoming has recognized that in some instances a family's home is located too far from a school for the student to make the trip on a daily basis
- In these cases, the state provides monthly maintenance payments that allow families to find lodging closer to the student's school
- The amount of the maintenance payment is the lesser of a family's actual lodging costs or the transportation payments that would have been made to the family under the payment in lieu of transportation program

Housing/Lodging Costs for Isolated Students

- APA found that 3 states (*Idaho, Pennsylvania, and Utah*) also provide these payments to families of general education students
 - **Idaho:** provides parents with reimbursement for lodging as long as the student lives at least 1.5 miles from school and the student “...*cannot be transported in any manner herein authorized*”
 - **Pennsylvania:** Districts can reimburse families for housing costs - As long as the expense has been approved by the district, then they will be reimbursed by the state for the state’s share of transportation costs for all students
 - **Utah:** Districts can reimburse families for room and board costs “... *if a student lives more than 60 miles (one way) on well-maintained roads from the student’s assigned school*”

The Cost of Lost Students

- Schools that lose students either to other districts, charter schools, or changes in demographics face cost impacts for those lost students
- A recent study found that the “sunken costs” that districts face when losing a student can last up to five years

Research for Action. (2017). *The Fiscal Impact of Charter School Expansion*. Philadelphia, PA.
<https://www.researchforaction.org/publications/fiscal-impact-charter-school-expansion-calculations-six-pennsylvania-school-districts>)

State Policies That Address Shrinking District

Two distinct type of programs address shrinking district enrollment:

1. Hold harmless provisions
2. Declining Enrollment Provisions (adjusting student counts)

Hold Harmless

- A hold harmless provision ensures that a district will see little to no decrease in their funding from one year to the next
- **Eleven states** currently have provisions within their school funding system that hold districts harmless from part or all of a funding decrease in any given year (Connecticut, Louisiana, Massachusetts, Maryland, Nebraska, New Hampshire, North Dakota, New York, Ohio, Pennsylvania and Rhode Island)

Hold Harmless

- Some states adopted hold harmless provisions to help ease the transition when a new funding formula was adopted (Maryland, Pennsylvania, and Rhode Island)
- Some states phase-out holding a district harmless (Louisiana and Rhode Island), while others make the hold harmless permanent over time (Connecticut, Massachusetts, Maryland, Nebraska, New Hampshire, North Dakota, New York, Ohio and Pennsylvania)

Declining Enrollment Provisions

- Some states have adopted student count provisions in their formulas to address districts with shrinking student populations
- Currently **22 states** have these provisions: Alaska, Alabama, California, Colorado, Florida, Idaho, Illinois, Kansas, Kentucky, Montana, North Carolina, New Jersey, Nevada, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Vermont, Wisconsin, and Wyoming

Regional States With Declining Enrollment Provisions

	Type of Count	Declining Enrollment Provision
Colorado	Enrollment – Single day count	Current count, two-year, three-year or four-year average, whichever is highest
Idaho	Average Daily Attendance – Full year count	A district's attendance can only drop by 3% from one year to the next
Montana	Average Daily Attendance – count from October & February from previous year	Either past year's count or past 3-year average, whichever is higher
Nebraska	Average Daily Membership – September to June count	Three-year average
South Dakota	Enrollment – Single day count	Current year or average of the prior two years, whichever is higher
Utah	Average Daily Membership – Single day counts in September & February	A district's count can be adjusted by the state board if its ADM drops more than 4% in a year

Issues with Declining Enrollment Provisions

- Can discourage efficiencies
- Will create “phantom students” in the formula
- Creates a disincentive to retaining students
- Districts may wish to phase out any declining enrollment provision over a period of years (three to five)

Regional Cost Adjustments

- Some state school funding formulas attempt to address the issue that education costs vary within a state
- Generally, states use one of two types of approaches:
 - A “Cost of Living adjustment” or
 - A “Cost of Education adjustment”

Cost of Living Adjustments

- Cost of Living Adjustments (CLA) attempt to address the variations in the cost of living - or doing business - in different areas of a state
- Currently **six states** make use of a CLA in their state's funding formula (Colorado, Florida, Massachusetts, Missouri, New York, and Virginia)

Cost of Education Adjustments

- Cost of Education adjustments more broadly capture district cost variations in delivering educational services
- States using this category of adjustments include Alaska, Maryland, Texas, and Wyoming

Regional Cost Adjustments

State	Type of Adjustment
Alaska	Cost of Education Adjustments
Colorado	Cost of Living Adjustments
Florida	Cost of Living Adjustments
Massachusetts	Cost of Living Adjustments
Maryland	Cost of Education Adjustments
Missouri	Cost of Living Adjustments
New York	Cost of Living Adjustments
Virginia	Cost of Living Adjustments
Texas	Cost of Education Adjustments
Wyoming	Cost of Education Adjustments